



Information Bulletin

March 26, 1999

TO: ALL VENDORS AND CONSUMERS

RE: THE EDUCATION AND HEALTH TAX ACT

As a result of the March 26, 1999 budget, the Education and Health Tax rate is reduced from 7% to 6% effective March 27, 1999. A tax schedule is attached to assist vendors in collecting the tax at the 6% rate. In addition, the tax rate on mobile homes, modular homes and ready-to-move homes is reduced from 3.5% to 3% effective March 27, 1999.

Please note that the Liquor Consumption Tax rate remains at 7%.

TRANSITIONAL RULES

The following guidelines apply to sales and purchases:

- Items delivered to customers on or after March 27, 1999 are subject to tax at 6%. This applies even if the item was ordered or fully or partially paid for before March 27, 1999.
- Items delivered to customers before March 27, 1999, but paid for on or after March 27, 1999, are subject to tax at 7%.
- The 6% rate applies to billings for telecommunication services, leases, non-residential electricity and the right to use packaged or pre-written computer software programs where the service is received on or after March 27, 1999.
- Taxable lodging provided on or after March 27, 1999 is subject to tax at 6%.

FOR FURTHER INFORMATION

Write: Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, Saskatchewan
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Regina (306) 787-6645

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6% SCHEDULE OF
EDUCATION AND HEALTH TAX

Amount \$	Tax \$		Amount \$	Tax \$		Amount \$	Tax \$		Amount \$	Tax \$	
.01 - .25	.00		7.59 - 7.74	.46		15.09 - 15.24	.91		22.59 - 22.74	1.36	
.26 - .41	.02		7.75 - 7.91	.47		15.25 - 15.41	.92		22.75 - 22.91	1.37	
.42 - .58	.03		7.92 - 8.08	.48		15.42 - 15.58	.93		22.92 - 23.08	1.38	
.59 - .74	.04		8.09 - 8.24	.49		15.59 - 15.74	.94		23.09 - 23.24	1.39	
.75 - .91	.05		8.25 - 8.41	.50		15.75 - 15.91	.95		23.25 - 23.41	1.40	
.92 - 1.08	.06		8.42 - 8.58	.51		15.92 - 16.08	.96		23.42 - 23.58	1.41	
1.09 - 1.24	.07		8.59 - 8.74	.52		16.09 - 16.24	.97		23.59 - 23.74	1.42	
1.25 - 1.41	.08		8.75 - 8.91	.53		16.25 - 16.41	.98		23.75 - 23.91	1.43	
1.42 - 1.58	.09		8.92 - 9.08	.54		16.42 - 16.58	.99		23.92 - 24.08	1.44	
1.59 - 1.74	.10		9.09 - 9.24	.55		16.59 - 16.74	1.00		24.09 - 24.24	1.45	
1.75 - 1.91	.11		9.25 - 9.41	.56		16.75 - 16.91	1.01		24.25 - 24.41	1.46	
1.92 - 2.08	.12		9.42 - 9.58	.57		16.92 - 17.08	1.02		24.42 - 24.58	1.47	
2.09 - 2.24	.13		9.59 - 9.74	.58		17.09 - 17.24	1.03		24.59 - 24.74	1.48	
2.25 - 2.41	.14		9.75 - 9.91	.59		17.25 - 17.41	1.04		24.75 - 24.91	1.49	
2.42 - 2.58	.15		9.92 - 10.08	.60		17.42 - 17.58	1.05		24.92 - 25.08	1.50	
2.59 - 2.74	.16		10.09 - 10.24	.61		17.59 - 17.74	1.06		25.09 - 25.24	1.51	
2.75 - 2.91	.17		10.25 - 10.41	.62		17.75 - 17.91	1.07		25.25 - 25.41	1.52	
2.92 - 3.08	.18		10.42 - 10.58	.63		17.92 - 18.08	1.08		25.42 - 25.58	1.53	
3.09 - 3.24	.19		10.59 - 10.74	.64		18.09 - 18.24	1.09		25.59 - 25.74	1.54	
3.25 - 3.41	.20		10.75 - 10.91	.65		18.25 - 18.41	1.10		25.75 - 25.91	1.55	
3.42 - 3.58	.21		10.92 - 11.08	.66		18.42 - 18.58	1.11		25.92 - 26.08	1.56	
3.59 - 3.74	.22		11.09 - 11.24	.67		18.59 - 18.74	1.12		26.09 - 26.24	1.57	
3.75 - 3.91	.23		11.25 - 11.41	.68		18.75 - 18.91	1.13		26.25 - 26.41	1.58	
3.92 - 4.08	.24		11.42 - 11.58	.69		18.92 - 19.08	1.14		26.42 - 26.58	1.59	
4.09 - 4.24	.25		11.59 - 11.74	.70		19.09 - 19.24	1.15		26.59 - 26.74	1.60	
4.25 - 4.41	.26		11.75 - 11.91	.71		19.25 - 19.41	1.16		26.75 - 26.91	1.61	
4.42 - 4.58	.27		11.92 - 12.08	.72		19.42 - 19.58	1.17		26.92 - 27.08	1.62	
4.59 - 4.74	.28		12.09 - 12.24	.73		19.59 - 19.74	1.18		27.09 - 27.24	1.63	
4.75 - 4.91	.29		12.25 - 12.41	.74		19.75 - 19.91	1.19		27.25 - 27.41	1.64	
4.92 - 5.08	.30		12.42 - 12.58	.75		19.92 - 20.08	1.20		27.42 - 27.58	1.65	
5.09 - 5.24	.31		12.59 - 12.74	.76		20.09 - 20.24	1.21		27.59 - 27.74	1.66	
5.25 - 5.41	.32		12.75 - 12.91	.77		20.25 - 20.41	1.22		27.75 - 27.91	1.67	
5.42 - 5.58	.33		12.92 - 13.08	.78		20.42 - 20.58	1.23		27.92 - 28.08	1.68	
5.59 - 5.74	.34		13.09 - 13.24	.79		20.59 - 20.74	1.24		28.09 - 28.24	1.69	
5.75 - 5.91	.35		13.25 - 13.41	.80		20.75 - 20.91	1.25		28.25 - 28.41	1.70	
5.92 - 6.08	.36		13.42 - 13.58	.81		20.92 - 21.08	1.26		28.42 - 28.58	1.71	
6.09 - 6.24	.37		13.59 - 13.74	.82		21.09 - 21.24	1.27		28.59 - 28.74	1.72	
6.25 - 6.41	.38		13.75 - 13.91	.83		21.25 - 21.41	1.28		28.75 - 28.91	1.73	
6.42 - 6.58	.39		13.92 - 14.08	.84		21.42 - 21.58	1.29		28.92 - 29.08	1.74	
6.59 - 6.74	.40		14.09 - 14.24	.85		21.59 - 21.74	1.30		29.09 - 29.24	1.75	
6.75 - 6.91	.41		14.25 - 14.41	.86		21.75 - 21.91	1.31		29.25 - 29.41	1.76	
6.92 - 7.08	.42		14.42 - 14.58	.87		21.92 - 22.08	1.32		29.42 - 29.58	1.77	
7.09 - 7.24	.43		14.59 - 14.74	.88		22.09 - 22.24	1.33		29.59 - 29.74	1.78	
7.25 - 7.41	.44		14.75 - 14.91	.89		22.25 - 22.41	1.34		29.75 - 29.91	1.79	
7.42 - 7.58	.45		14.92 - 15.08	.90		22.42 - 22.58	1.35		29.92 - 30.08	1.80	

Sales in excess of \$30.08 are subject to tax at 6% calculated to the nearest cent. One-half cent shall be considered one cent.